p 27

Govt. II-27—15,000—15-11-35.

Revenue (1936) Department.

Ms SERIES.

G.O. No. 8777

DATED 20-4-1936

[Despatch Abstract.]

Corr.-40.
Old S. F./Progs.-40.

P

Indian Posts and Telegraphs Department.

No. Mis.B/M-68.

ASSISTANT SECRETARY TO GOVERNMENT
4 FEB
REVENUE DEPARTMENT

SECRETARY TO GOVT.
8-FEB 1933
PUBLIC WORKS AND LABOUR DEPT.

449E
~~332D~~
Rr
412B
4-2-33

Su pk
6/2/33

Rev. Dept.

From
The Postmaster-General,
Madras Circle,

To
The Secretary to the
Government of Madras,
Revenue Department,
Madras.

P. W. & L. Dept. u.o.
7-2-33

6-2-33

Number of enclosures

Rev. u.o. 449E/33-1
7.2.33

Dated Madras *, the* 2nd February 1933.

Re: Payment of Municipal Tax in respect of the building occupied by the Bellary Collectorate post office.

Sir,

I have the honour to forward herewith copies of the letters cited below, from the Collector, Bellary, for your information and to state that a sum of Rs.353-11-4 is being demanded from the Department towards the property tax on the building in question for the period from 1-2-1917 (date of occupation) to 31-3-1932 as per details given in the margin.

pp. 3-4 & 6 infra

[illegible] p 4 infra

	Rs.		
From 1-2-1917 to 31-3-1917 @ Rs.11/- per annum ...	1	13	4
From 1-4-1917 to 31-3-1927 @ Rs.11/- per annum ...	110	0	0
From 1-4-19~~1~~27 to 31-3-1932. @ Rs.24/3 per ½ year ...	241	14	0
	353	11	4

Up to the middle of 1932, this Department was paying rent on the building under the impression that it was inclusive of property tax payable on the building. But from the Collector's letter (copy enclosed) it will be seen that this Department is asked to pay a heavy sum in the shape of accumulated property tax for the past about fifteen years.

[illegible]

para 2 at p 4 infra

From 1-4-32 this Department has agreed to pay the property tax separately on the building and steps are being taken for the remittance of the amount direct to the Municipality.

The District Collector was addressed with a

Karim Bux Bros., Printers, Calcutta—340 (D-16)—24-6-32—5,00,000.

√

view to waive the recovery of the said amount, but he has replied to say that the matter may be referred to the Madras Government for consideration.

p.6 [illegible]

Under the circumstances stated above, I shall be obliged if you will kindly let me know whether the recovery of the amount in question, relating to previous 15 years cannot be waived.

I have the honour to be,

Sir,

Your most obedient servant,

for Postmaster-General.

D.A.

copies of communications from the Collector, Bellary.

3

Copy of letter No. Ref.C.2472/32 B.4 dated 19-8-32, from the Collector of Bellary, to the Superintendent of Post Offices, Bellary Digision.

Buildings Provincial - occupied by Postal Department - Recovery of municipal tax paid.

Ref: Executive Engineer's letter No.6049, dated 7-8-32.

The property tax on the portion of the building occupied by the Collectorate post office at Bellary is being paid by the Revenue Department instead of by the Postal Department from the time of the occupation of the building by the Postal Department. I therefore request you to arrange for the payment of property tax at the rate of Rs.11/- per annum from the date of occupation to 31-3-1927 and at the rate of Rs.24-3-0 per half year from 1-4-27 to 31-3-32 and credit the amount to XXXV Miscellaneous: "Provincial Miscellaneous other items." The property tax and scavenging tax due for the Collectorate post office for the current half year are as follows* and they may be paid to the Municipality direct by your Department. The Chairman, Municipal Council, will be asked to send the demand notice direct to you hereafter.

Property tax Rs.23-2-0 scavenging tax Rs.2-3-0

The demand notice received for the current half year is herewith sent to you for payment. The fact of having credited the amount into the treasury may kindly be intimated to me at an early date.

---

2. Copy of letter No.Ref. C. No.2472/32, dated the 19-10-32, from the Collector of Bellary to the Postmaster-General, Madras.

Buildings Provincial - Occupied by Postal Department- Collectorate post office - recovery of municipal tax.

Ref: Your No.Mis.M.68 dated 16-9-32.

The portion occupied by the Collectorate post office has been separately valued and assessed in the in the recent quinquennial revaluation of lands and buildings for purposes of municipal taxation and it has effect from 1-4-32. As the portion has been separately assessed and the tax fixed on it, I have sent the demand notice relating to the half year ending 30-9-32 to the Superintendent of Post offices, Bellary, for payment of the tax direct to the Municipality. If the tax on the whole building is a lump/sum then the proportionate tax has to be recovered from the Postal Department. - When each building has been separately assessed there can be no difficulty in paying the tax direct to the - Municipality by the occupying Department, whether it be one of Central Government, Local Board or Municipality. I therefore request you to instruct the Superintendent of Post offices, Bellary, to pay the municipal tax due on the collectorate post office direct to the Municipality.

[illegible]

2. I further request you to arrange for the payment of proportionate property tax due on the Collectorate post office building at the rate of Rs.11/- per annum from the date of occupation to 31-3-27 and at the rate of Rs.24-3-0 per half year from 1-4-27 to 31-3-32 and credit the amount to "XXXV-Mis. Provincial miscellaneous-other items." The date of occupation of the Collectorate post office building by the Postal Department might be on or after 1-2-1917. The exact date could not be - ascertained as the connected records have been destroyed.

vide also p 3 ante

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3. Copy of letter No. Mis.M-68, dated the 8th Decr. 1932, from the Postmaster-General, Madras, to the Collector of Bellary, Bellary.

Reg: Payment of property tax on the Bellary Collectorate post office building.

With reference to your letter No.Ref.C.2472/32, dated the 19-10-32 and to your reminder dated the 24-11-32, I have the honour to state that the post office at - Bellary Collectorate building, was opened on the 1st Feb. 1917 and that the Local Government have assessed a

pp 3-4 ante

re

vide p. 59 G.O. 576W/25.5.24 (9)

vide para 5 at p. 41 C.J. in linked file (C No 5123 E.A.D/24)

monthly rent of Rs.6/- including Municipal tax. The Government of India have decided to grant compensation to the Madras Government, i.e., (payment of rent at the rate of 6½ % on the capital cost (excluding cost of site) i.e. 4% on account of interest and 2½% for repairs with effect from 1-4-27. Revised data statement showing the details of calculation in respect of this building and other buildings have been called for from the Secretary to the Government of Madras in this office letter No. BG-89/V(B) dated the 23-3-32 and he has promised a *further report in his letter No.5123-E.A.D/24-21-, dated the 17th November 1932. Further, for a very long time, rent has been so fixed as to include the property tax also. The principle that the Municipal or Union taxes should be paid by the occupying Department has been enunciated in Madras Government G.O. No. 3050-W dated ~~25~~ 26-10-29 and in accordance with this G.O., rent of provincial Government buildings should be so fixed as to exclude property or Union taxes (from the date of issue of this G.O. I shall be glad to know, whether in the circumstances, the recovery of the property tax from this Department cannot be waived up to and for 1-4-32.

at pp. 43-46 C.J. in linked file

* Revised data reg. Bellary [illegible] is [illegible] sent to the P.M.G. [illegible] at pp. 154-156 C.J. in the file. Revised data at pp. 118-119 C.J.

p. 6 (B)

2. The rate of property tax per annum is Rs. 24-3-0 for the period from 1-4-27 to 31-3-32, but it has been raised to Rs.25-5-0 per half year from 1-4-32 on the Bellary Collectorate post office building. Please see your letter No. Ref.C.2472/32 B.4, dated 19-8-32 to the Superintendent of Post Offices, Bellary Division. The property tax has been more than doubled. The reasons for this exorbitantly increased rate may please be stated. Data statement may also kindly be forwarded.

p. 3 ante

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4. Copy of letter No.D.Dis.C No.2472/32, dated 7-1-33, dated the 7-1-33, from the Collector of Bellary, Bellary, to the Postmaster-General, Madras.

Buildings - Provincial - occupied by Postal Department - Collectorate post office, Bellary - payment of municipal tax

Ref: Your No.Mis.M-68 dated 8-12-32.

G.O. No. 3050 W, dated 25-10-29 pointed out by you lays down that the rent should be recovered at the same rate together with municipal or Union taxes for provincial buildings occupied by Departments of the Central - Government wholly or partly for non-residential purposes. The rent does not therefore include the municipal tax. In this connection, I invite your attention to my letter D.Dis.C.No.5898/30, dated 10-12-30 from which it is clear that the rent fixed on the building does not include municipal tax. With regard to the waiving of the property tax due by your Department, the Local Government may be addressed in the matter if necessary.

(B) p.6

I.C.

2. The rate of property tax prior to 1-4-32 at Rs.24-3-0 is for each half year and not per annum. Please see para. 2 of my letter Ref. C. No.2472/32 B dated 19-10-32.

p. 4 ante

V.C.R./1-2

7

Rev. Dept.

16/21/5

As Memo only
21/3 — 4/21

Memo No. ~~1217~~ 10982 E/83-1 D. 21.3.33

Building (Govt.) - Bellary - Portion of the Collr's office occupied by the Posts & Telegraphs Dept. - Payment of Municipal tax - Letter from the Postmaster-Genl, Madras Circle, Madras, No. Mis. B/M-68 D. 2.2.33.

pp1-6 C.F.

A copy of the letter from the P.M.G. quoted above with its enclosures is forwarded to the Chief Engineer, P.W.D. (Genl Buildings ~~& grounds~~) for the statement enkd. further early remarks. In his letter No. 6066 AC/32-6 d. 19.9.32 the Chief Engr. ~~has mentioned~~ stated against ~~item the building in question~~ item 227, that no rent ~~has been~~ was accorded from the Postal Dept. from the date of occupation ~~up to date~~. The Postmaster-Genl, however, states that the Local Govt. ~~have~~ assessed a monthly rent of Rs 6/- including

* vide p. 87 C.F. in links file

at p. 83 C.F. item

pp4-5 C.F.

municipal tax and that upto the middle of 1932 the Postal Dept. was paying rent on the building under the impression that it was inclusive of the property tax payable on the building. The Chief Engr is requested to ascertain which report is correct and if rent was being paid by the Posts and Telegraphs Dept. as stated by the P.M.G. the date from which and the period for which rent was paid by that dept. and whether it included the property tax ~~[illegible]~~ payable on the portion occupied by the Post office

JRD
20.3.33

21.3.33

To the Chief Engr
PWD (Genl. Buildings & Roads)
with a copy of pp 1-6 C.

[illegible] by
[illegible] [illegible]
22/3

Copy of letter No.3481-G.183 dated 29-4-33 from .J. Davis Esq., B.Sc., B.Eng.(Hons) Executive Engineer, Bellary Dn. to the Superintending Engineer, Madras Circle.

Sub:-Collectorate Post Office, Bellary, Municipal taxes - Payment of:

Ref:-Your No. 973-G/28-T.1 dated 13-4-33.

- - - - -

The Post Master General, Madras was informed in my No. 3845 dated 4-5-32 in reply to his No.B.G.89/V dated 19-4-32 that no rent had been paid by the Postal Department on the three Provincial Buildings occupied by his Department namely the Collectorate Post Office, Post Office, Suruguppa and the Post Office at Hospet until then. The fact that no rent had been paid by the Postal Department on the Collectorate Post Office building, Bellary was also mentioned in the data statement for the building sanctioned in your No. 853-G/351 T. dated 24-3-31 a copy of which was forwarded to the Superintendent of Post Offices, Bellary in my No. 3163 dated 1-4-31. Neither the Post Master General, Madras nor the Superintendent of Post Offices, Bellary intimated to me that this statement was not correct and as a matter of fact a sum of Rs. 347-13-0 is still outstanding in the register of rents of this office as arrears of rent due for the period 1-4-27 to 28-2-33 on this building. The Postmaster General may therefore be requested to say how rent was being paid up to the middle of the year 1932 and what amount has so far been paid as rent on the building.

2. There are 4 buildings in this Division occupied by the Postal Department, Rent is regularly paid by the Postal Department only on the building occupied by the Cantonment Post Office and no rent has been paid on the other 3 buildings named above so far.

- - - W.- -

No. $\frac{631\,W}{28\,T_1}$ Dt 5-5-33 Copy to the Chief Engineer, P.W.D. (G.B. & R) with reference to endorsement No. 879-AC/33-1 dated 4-4-33 for information.

4.5.33

for Offg.Supg.Engr.Madras Circle

PA/4/5.

ASSISTANT SECRETARY TO GOVERNMENT
13 MAY 1933
REVENUE DEPARTMENT

Rv [illegible] 22
13.5.33
D/

17-5-33

Office of the Chief Engineer, P.W.D.
General, Buildings and Roads.

ENDORSEMENT No. 879 Ac/33-C.P. dated 11th May 1933.

****

Copy forwarded to Government with reference to their Revenue Department Memorandum No. 1093 D/33-1 dated 21st March 1933.

12.5.33
for Chief Engineer, P.W.D.

To the Secretary to Government,
Revenue Department.

CRS,/11-5-33.

12. Rev. Dept.

Letter No. 1093 D/33-3 d. 22.5.33

D 22/5

17/22-5. Dp

W 22/5

The Postmaster-Genl.
Madras Circle, Madras.

Desp. by
Tn. initials
22/5

Sir,

Building (Govt.) – Bellary – Portion of the Collr's office occupied by the Posts and Telegraphs Dept. – Payment of municipal tax – your letter No. Mis. B/M-68 d. 2.2.33

p/p 1-2

In your letter quoted above you say that upto the middle of 1932 the Posts and Telegraphs Dept. was paying rent on the portion of the Collr's office building at Bellary occupied by the Post office, and was under the impression that the amount of rent included property tax payable on the building. The Ex. Engr. Bellary Dn. reports that the fact that no rent had been paid by the Posts and Telegraphs Dept. was mentioned in the data statement for the building a copy of which was forwarded to the Supdt. of Post Offices Bellary, with the ex. engrs

No. 3163 d. 1.4.31 and that neither the P.M.G. nor the Supdt. of Post Offices, Bellary intimated to him that that statement was not correct. The Ex. Engr points out ~~and~~ that as a matter of fact a sum of Rs 347-13-0 is still outstanding in the register of rents of ~~this Ex. Engr's~~ his office as arrears of rent due for the period ~~from~~ 1.4.27 to 28.2.33 on this building. ~~I am to enquire how the rent was being paid upto the middle of 1932 and what amount has so far been paid.~~

I have etc.

D.RD
16.5.33

2. The rule in force even in 1917 was that the property tax should be paid by the occupying Dept. The Collr. of Bellary has already informed You that the rent fixed for the building does not include property tax. I am directed to request that You will be good enough to pay all the arrears of rent as well as the property tax on the building in question.

17.5.33

19/5

A on p
2 NF.

28/5

Copy to the C.E. P.W.D. (Genl) Roads & Buildings with ref. to his Rocl. No. 879 AC/33-C.P. d. 11.5.33
Copy to the Collr. of Bellary ✓

This Govt see no reason why the recovery of that tax from the P&T Dept. should be ~~[illegible]~~ waived

P.b. Cr

Corr.-40.
Old S. F./Progs.-40.

13

Chief Sects.
Revenue us
Col.
19/7

ASSISTANT SECRETARY TO GOVT.
17 JUL 1933
REVENUE DEPARTMENT

Indian Posts and Telegraphs Department.

No. Mis.B/M.68 882

From

The Postmaster-General,
Madras Circle.

Rev 2419D
17.7.33

To

The Secretary to the Government of Madras,
(Revenue Department)
Fort St. George, Madras.

D/
17/7

Number of enclosures

Dated Madras *the* 15th July 1933

Subject. - Regarding Bellary - portion of the Collector's offic
occupied by the Bellary Post Office - payment of
municipal tax -

Reminder letter placed below

Sir, Reference your letter No. 1093.D/33-4 dated 3rd July 193

I have the honour to say that necessary steps are being taken to have the total arrears of property tax due on the portion of the Collector's office (Bellary) occupied by the Bellary post office, paid at an early date.

I have the honour to be,
Sir,
Your most obedient servant,

Doc-accg.Nil.

for Postmaster-General.

ASSISTANT SECRETARY TO G.
19 JUL 1933
CHIEF SECT.

To Asst. Secy
Subd. for perusal. The payment of* rent for the building from 1.4.1927 is under consideration in the linked file.
D.R.D
20.7.33

21/7

* vide
11-12
vide para 5.1
at p.4 of
linked file
(item 27)

Karim Bux Bros., Printers, Calcutta—340 (D-16)—24-6-32—5,00,000.

15

11/23.8.

Rev. Dept.

Memo. No. 1093 D/33-5 d. 22-8-33

Buildings (P.W.D.) - Bellary - Portion of the Collr's office occupied by the Posts and Telegraphs Dept. - Payment of municipal tax.

pp 1-2 C/7

Copies of the Correspondence mentioned in the margin are forwarded to the Board of Rev for information.

i) Letter from the P.M.G. No. Mis B/M-68 d/ 2-2-33. pp 1-2 cf

ii) Letter to the P.M.G. No. 1093 D/33-3 d/ 22-5-33. pp 11-12 cf.

~~iii)~~

The Board is requested to ascertain & report whether the arrears of property tax & rent have since been recovered from the P&T. Dept.

22.8.33

In his letter No. Mis. B/M-68 d. 2-2-33 (copy enclosed) the Postmaster-Genl Madras Circle stated that a sum of Rs. 353-11-4, had been demanded by the Collr. Bellary from the Posts and Telegraphs Dept. on account of property tax on the portion of the Collr's Office building at Bellary occupied by the post office for the period from 1-4-1917 to 31-3-1932, that up to the middle of 1932 the P&T. Dept. was paying rent on the building under the impression that it was inclusive of property tax payable on the building and that from 1.4.1932 the P&T. Dept. had agreed to pay the tax separately. The Postmaster-Genl enquired whether the recovery of the amount could not

16

be waived. The Chief Engr. P.W.D. (Genl. Buildings and Roads) reported that no rent had been paid by the P & T Dept. The P.M.G. was informed accordingly in this Posts' letter No. 1093 D/33-3 d. 22.5.33 and also that the rent fixed for the building did not include property tax. (copy enclosed) ~~and~~ he was requested to pay all the arrears of rent as well as the property tax on the building in question. The P.M.G. has replied that necessary steps are being taken to have the total arrears of property tax due on the portion of the Collr's Office occupied by the Post office paid at an early date. The Board of Rev. is requested to ascertain and report whether the arrears have been collected.

pp. 11-12 C

p. 13 C

J.R.D.
18.8.33

Dpd. by

Dpr.'s initials.

Date 18/8 193 .

To the B.O.R.S.
with copies of pp. 1-2 & 11-12 ~~& 13~~
C.J.

17

REVENUE DEPARTMENT.

C.F. 31

D/
16/10

ASSISTANT SECRETARY TO GOVERNMENT
16 OCT 1933
REVENUE DEPARTMENT

CURRENT No. 3459 D

Received 16 OCT 1933 1933 Registered 16-10-33 1933

Subject.

BUILDINGS - Government -(Bellary)- Collector's office portion occupied by the Posts and Telegraphs Department - Payment of Municipal tax - Report submitted.

Ar. 16-1-34 2-2-34

ENCLOSURES.
No.
Spare copies

Reference No. E. 4562/33-2

Station Madras, Dated the 13th October 1933.

From M.K. Vellodi Esquire, I.C.S.,

Secretary Land Revenue.
~~The~~ Board of Revenue, ~~Revenue Settlement, etc.~~
Separate ~~Revenue~~.

A.H.A. Todd Esquire, I.C.S.,
Commissioner of Land Revenue.

~~Resolution~~
Reference.

Read - the following: -

at p. 15 ante

Government Memorandum No. 1093 D/33-5, Revenue Department, Dated 22nd August 1933.

(ii)

Letter from F.W. Stewart Esquire, O.B.E., I.C.S., Collector of Bellary, No. Ref. C. 2585/33-B4, dated 7th October 1933.

---

nc

Board's Ref. No. E. 4562-33-1. dated 29-8-1933.

---

at p. 18 infra

I send herewith a copy of Executive Engineer's letter No. 7924 dated 21-9-33 and suggest that the recovery of - arrears of rent from the Posts and Telegraphs Department may be left to the P.W.D. under the circumstances explained in his letter.

With regard to the recovery of arrears of Municipal Tax the Post Master General has since replied that the matter is under reconsideration and that a further communication will be sent shortly.

Copy of letter No. 7924 dated 21-9-'33 from the Executive Engineer Bellary Division to the - Collector of Bellary.

Subject: - Collectorate Post Office, Bellary - Rent recovery of - from the Postal department.
Ref:- Your No. Ref. C.2585 B-23-4, dated 9-9-1933.

The Postal department has not yet paid the arrears of rent due. The data statement for calculating the rent of the building was revised at the instance of the Postal Department as it is included cost of site also and the revised statement sent to the Government for sanction in this office No.3951 dated 7-5-'32. The Superintending Engineer, Madras, was also addressed in this office No. 2617 dated 29-3-1933, to say as to when the data statement may be expected duly - sanctioned. From his endorsement No.260 By/28 T. dated 3-5-33 it was understood that it was pending sanction of the Director General of Posts and Telegraphs and it has not so far been received. I am however addressing him again to let me know as to when the statement may be expected if the Director General of Posts and Telegraphs has since accorded his sanction thereto This (revised) statement shows a lesser rate of rent than what has already been assessed and there appears to be no object in addressing the Post Master -General, Madras to pay rent at a rate which is disputed.

at pp. 118-119. Copy in linked file below

† Since sanctioned by lr of 9 - vide para 2 at pp 250-252 cf. in linked file

REFERENCE:-

REFERENCE:-

Submitted to Government.

2. The Board agrees with the Collector on the matter of the recovery of the arrears of rent.

3. A further report will be submitted on receipt of the Collector's reply in regard to the recovery of - Municipal(property) tax.

M.K. Vellodi 14.x.'50
Secretary.

To

The Secretary to Government, Revenue Department.

P.T.S.,
14/10.

Corr.-40.
Old S. F./Progs.-40.

2.1

Rc 5480
17.2.34

Indian Posts and Telegraphs Department.

17 FEB 1934

No. Mis.B/M.68

D
17/2

FROM

The Postmaster-General,
Madras Circle.

To

The Secretary to the Government of Madras.
(Revenue Department),
Fort St. George, Madras.

Number of enclosures

Dated Madras, the 15th February 1934.

Regarding Bellary - portion of the Collector's office occupied by the Bellary Collectorate post office.

ab/p 11-12 ante Reference your letter No. 1093-D/33-3 dated the 22nd May 193

Sir,

I have the honour to invite a reference to correspondence ending with your letter cited above and to request you kindly to let me know the circumstances under which the claim for the property tax on the portion of the Collector's office occupied by the Bellary Collectorate post office was not being made from the date of occupation but put forward only so late as August 1932.

1-2-1917.
[illegible]

2. As this information is required by the Director-General of Posts and Telegraphs, New Delhi, I shall be obliged if you will kindly let me have a reply at your earliest convenience.

I have the honour to be,
Sir,
Your most obedient servant,

for Postmaster-General.

Doc-accg. Nil.

Karim Bux Bros., Printers, Calcutta—1305 (D-60)—16-2-33—11,00,000

GR/14

23

Rev. Dept

Dp Memo. No. 1093 D/33-7 d. 27.2.34

13/26.2

Building (Govt.) - Bellary - Portion of the Collrs office occupied by the Post office - Municipal tax - Recovery - Letter from the Postmaster-Genl., Madras Circle, No. Mis B/M 68 d. 15.2.34

A copy of the letter from the Post-master-Genl, Madras Circle, quoted above is forwarded to the Board of Rev. with reference to the correspondence ending with its Pros No. 6037 Routine d. 28.11.1933. Even at the time of occupation of the building by the P&T. Dept. on 1.2.1917 the rule in force was that the occupying dept. should pay the property tax. The Board is requested to ascertain urgently from the Collr of Bellary and report the circumstances in which ~~the claim was made from time to time for the recovery~~ a refund by the Rev. Dept. of the municipal taxes paid on the portion occupied by the Post Office was not claimed from the P&T. Dept. from time to time.

ai/pp 5-6 of connected below CD

p. 12 CD.

Rettle

Rr. 8/5/34
13/6/34 28.6.34.
6/7/34 20.7.34 17/7
10/8/34 30.8.34 ✓
7/9/34 20/9/34 to the Bd L R D
Do. Rem. 12.10.34.

DRD 22.2.34

23.2.34

Corr.-40.
Old S. F./Progs.-40.

25

Indian Posts and Telegraphs Department.

No. Mis.B/M.68/Buildings.

Rv 731D
28-2-34

C.F. sent to C.S. for dispatch of [illegible] p23 [illegible] Recd back [illegible] 5/3/[illegible]

28 FEB 1934

From

The Postmaster-General,
Madras Circle.

To

The Secretary to the Government of Madras,
Revenue Department,
Fort St.George, Madras.

Number of enclosures

Dated Madras, the 27 February, 1934.

Sir,

Subject.- Building (Government) - Bellary - Portion of the Collector's Office occupied by the Posts and Telegraphs Department - Conditions under which the building was originally occupied by the post office in 1917.

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at pp 11-12 ante

at p 21 ante

With reference to the correspondence ending with your letter No.1093.D/33-3, dated the 22nd May, 1933, and in continuation of this office letter No. Mis.B/M.68, dated the 15th February, 1934, I have the honour to request you kindly to intimate the original arrangement that existed in 1917, in respect of rental and other charges when the Bellary Collectorate building was first occupied by the post office. This information is also required by the Director-General of Posts and Telegraphs for deciding the question of payment of arrears of Municipal taxes for the portion of the building occupied by the Bellary Collectorate Post Office.

1-2-1917 - vide p 4 ante

2. The favour of an early reply is requested.

I have the honour to be,
Sir,
Your most obedient servant,

G. Perkins.
for Postmaster-General.

Docs. accg.-
Nil.

Karim Bux Bros., Printers, Calcutta—1305 (D-60)—16-2-33—11,00,000.

RD/27-2-34

27

Rev. Dept

Dp

19/6/34

Memo. No. 1093 D/33-8 d. 6.3.3

Building (Govt.) - Bellary - Portion of the Collr's Office occupied by the Post office - Municipal tax - Recovery Letter from the Postmaster-Genl, Madras Circle, No. Mis B/Mn-68/Bu d 27.2.34

at p25 CD

A copy of the letter from the stmaster-Genl., Madras Circle, oted above is forwarded to the oard of Rev. in continuation of Govt. Memo. No. 1093 D/~~3?~~33-7 d. 27.2.3 The Board is requested to report in consultation with the Chief Engr. P.W.D. (Genl. Buildings & Roads) What arrangement was made or ~~if necessary the original arrange~~ was in force for ~~that existed in 1917 is for~~ the payment ~~respect~~ of rent and other charges when the portion of the Collr's office building at Bellary ~~occupied by the Post office~~ was ~~first~~ occupied by the P & T Dept in 1917.

at p25 CD

Remd	Rebble	Recd
13.6.34	26-6-34	19-6-34
8.7.34	20.7.34.	
10.8.34	30/8	16/8
7.9.34	29/9	14/9.

D.O. Remr 12/10/34

Dpd. by Van / Post / Messenger

Dpr.'s initials.

Date 8/3 193 .

To the Bd L.R. with a copy of p. 25 C.D.

IRD
5.3.34

6.3.34

29

D1
24.10.34

Revenue **DEPARTMENT.**

CURRENT No. 3449 D

ASST. SECRETARY TO GOVT.
Received 24 OCT 1934 19 Registered 24. X. 34 19
REVENUE DEPARTMENT

Subject.

Buildings- Government- Bellary- Collector's office- portion occupied by the Post office- Municipal tax- Recovery- Report- Submitted-

---

ENCLOSURES.
No.
Spare copies

Mis. No. 3716

Station Madras, *Dated the* 18th October 1934.

From

A.R.C. Westlake, Esq., I.C.S.,
Secretary. Land Revenue. &
~~The~~ Board of Revenue. ~~Revenue~~ Settlement, ~~etc.~~
~~Separate Revenue.~~

C.A. Souter, Esq., C.S.I., I.C.S., Commr. of Land Revenue.

~~Resolution~~
~~Reference~~

Read:-

i

p23 ante — Government Memorandum No.1093-D/33-7 Revenue Dept. dated 27th February 1934.

ii.

p 27 ante — Government Memorandum No. 1093-D/33-8 Revenue Dept. dated 6th March 1934.

iii.

nc — Letter from F.W. Stewart Esq., C.I.E., I.C.S., District Collector, Bellary, Ref.C.No.2585/33.B.4 dated 18th June 1934.

iv

pp32-33 infra — Letter from V. Hart, Esq., A.M.I.C.E., Chief Engineer, P.W.D. General, Buildings & Road, Madras, No.1885 Ac. dated 11th October 1934.
34-3

Resolution:-

The Collector of Bellary states that the rules

rules in force in 1917 regarding the payment of Municipal taxes on Government buildings did not provide for the recovery of taxes from other departments when a single building ~~is~~ was occupied by more than one department and the taxes paid by only a single department. In their order No.1746 L & M. dated 26-4-26 Government issued a ruling regarding the taxation of a building occupied by several departments of Government and ordered that an office should be regarded as a separate unit only if it was located in a separate building. Even in this G.O, there was no provision for the recovery of proportionate taxes from other departments. It was only in 1928 that a G.O. was issued laying down clearly the procedure regarding the payment of taxes for a building occupied by more than one department and recovery of proportionate taxes from commercial departments -Vide G.O.No.1342 W. dated 18-5-28. The Collector therefore considers that the absence of clear provisions in the rules has largely contributed to the non-recovery of proportionate taxes from Posts -Telegraphs Department from 1-2-1917 to 8-6-1928 the date of receipt of the B.P. communicating the G.O. No.1342 W. dated 18-5-28. He further states that this B.P. was communicated to all the subordinate officers in the district as a matter of routine without necessary action and that the omission to demand the proportionate tax from the Posts & Telegraphs department subsequently till 10-12-30 was due to oversight in the Collector's office. The Collector adds that in 1930 the Executive Engineer pointed out that the Posts and Telegraphs Department was liable to pay taxes for the portions occupied by the Post office and that the Postmaster-General, Madras was informed in his letter dated 10-12-30 that the Postal Department should pay Rs.48/- per annum towards Municipal taxes.

But Govt. orders in 1917 [illegible] [illegible] [illegible]

(C) p.6

(D) pp 9-10

pp 9-10 (E)

uc

pp 5 & 27 ante

2. As regards the conditions which existed in 1917 for the occupation of a portion of the Collector's office by the Post office, the Collector states that his office file containing the correspondence on the subject has been destroyed under the rules and that the conditions are not therefore known. He however reports that the Executive Engineer's letter No.3951 dated 7-5-32 to the Superintending Engineer shows that this portion of the building was maintained from the Imperial funds until 31-3-27 and thereafter from Provincial funds with reference to G.O. No.Mis. 1053 W. dated 11-5-27 and that no rent has been paid on it from the date of occupation up to the date of the reference.

x note also para 2 at p 4 ante

ne.

p. 149 (A).

note also para 22 [illegible]

pp 32-33 infra

3. The Chief Engineer who was consulted states that from G.O.No.991 W. dated 3-7-16 under which the Post office came to be located in a room in the compound of the Collector's office, Bellary, it appears that no special conditions were laid down in respect of payment of rent and other charges. He points out that the Government of India have sanctioned the payment of rent to this Government for the Bellary Collectorate Post office with effect from 1-4-27 at Rs.3/- per mensem up to 31st Oct. ~~1st November~~ 28 and at Rs.4/- per mensem from 1st November 28 onwards.

sent separately

(E)

As regards the municipal tax, the Chief Engineer considers that the Posts and Telegraph department should bear it not only for the period prior to 1-4-27 but also for the period from 1-4-27.

pp 32-33 infra

A copy of the Chief Engineer's letter No. $\frac{1885\ Ac}{34-3-}$ dated 11-10-34 is enclosed.

(True Extract)

for Secretary. 23/10

To the Secretary to Government, Revenue Dept. with copy of Chief Engineer's letter $\frac{1885\ Ac}{34-3}$ dated 11-10-34.

pp 32-33 infra

AMK. 20/10

22.10

Letter from V. Hart, Esq., A.M.I.C.E , Chief Engineer, P.W.D.
General Buildings & Roads No. 1885 Ac./34-3 dated 11-10-34:-

Refce:- From the Board of Revenue No.E.904/34-4 ue
dated 28 July 1934.

In continuation of my letter No.1885-Ac/34-2 dated ue 19th September 1934, I forward herewith a copy of G.C. No.991 W. (E) dated 3rd July 1916 under which the Post office came to be located in a room in the compound of the Collector's office, Bellary together with a copy of the correspondence leading thereto. It will be seen therefrom that no special conditions were laid down in respect of payment of rent and other charges.

2. It will be seen from item (v) in para 2 of the letter of the Chief Engineer, Posts and Telegraphs, communicated with local Government, Revenue Department Memorandum No.5123 EAD/24-52 dated 24th April 1934 that the Government of India have sanctioned the payment of rent to the Government of Madras for the Bellary Collectorate Post Office with effect from 1st April 1927 at Rs.3/- per mensem up to ~~1st November~~ 31st October 1928, and at Rs.4/- per mensem from 1st November 1928 onwards.

The reason why the payment of rent to the Local Government has been ordered only from 1st April 1927 is that the portion of the building occupied by the Postal Department has been maintained from "Provincial funds" only from that date. Prior to 1st April 1927 this portion was maintained from "Central funds"

[illegible]

See p 57 of this.

So far as Municipal tax on this portion of the building is concerned, I consider that the Posts and Telegraphs Department should bear it not only for the period prior to 1st April 1927 but also for the period from 1st April 1927 for the following reasons:-

(1) As the portion of the building was maintained from "Central funds" prior to 1st April 1927, it is but right that the same head should bear the municipal tax also.

Rev Dept

Letter No 1093 D/33-14 dated 23-11-34

CB
Issue & return
25/11

11/24/14
24-11.

Dpd. by Messenger
Dpr.'s initials.
Date 193

The Postmaster General
Madras Circle, Madras

Sir,

Buildings (Govt) - Bellary Portion of the Collector's office building occupied by the P & T Dept - Payment of Municipal tax - your letters nos Mis B/M 68 dated 15.2.1934 (p 21 cf) and Mis B/M 68/Buildings dated 27.2.1934 (p 25 cf)

In reply to your letters quoted above I am directed to say that when the ~~P & T Dept was allowed the use of~~ Post Office was located in a room in the Collector's ~~a room in the Collector's office~~ Office building at Bellary ~~for locating the Post office in 1917~~ in 1917, no special arrangements were made as regards the payment by that Dept of rent and other charges in respect of the portion occupied by it (pp 32-33 cf)

The rule in force in 1917 ran as follows:

"Municipal taxes on Public Works buildings, other than military buildings or buildings occupied as residences, are payable by the Dept occupying them and are debitable to that Dept. In any case in which a lump sum is paid as tax for all Govt buildings or for a number of Govt buildings in a Municipality, it shall, provided the buildings are in the occupation of more than one Dept of Govt, be paid in the Civil Dept. The Municipal taxes in respect of the whole of the Collectors office buildings were being paid by the Revenue Dept. Until the 1.4.1932 the proportionate taxes on the portion occupied by the P and T. Dept were not recovered from that Dept as there were no clear instructions to that effect. It is reported

para 311 at pp 69-70 of P.W.D Code 4th Edition - print ups

p5 of G.O. No 576W / 15-5-24 (G)
& p3 CF

3/37

p.30 cf

that a demand for the payment ~~for~~ of the proportionate taxes was made in a letter addressed to you on 10-12-1930 ~~by the~~ by the Collector Bellary ~~Executive Engineer, Bellary Division~~. I am to request that early action may be taken for the payment of the arrears of the ~~pr~~ proportionate Municipal taxes already claimed

p.10 above

I have etc

Copy to the Board of Rev (L R & S)
with reference to its Proceedings
Dis no 3716 dt 18-10.34
p29 cf

Desp
11

22.11.34

Fair
23.11.34

Corr.-40.
Old S. F./Progs.-40.

39

Re 2394 D
9.7.35

Indian Posts and Telegraphs Department.

ASST. SECRETARY TO GOVT.
- JUL 1935
REVENUE DEPARTMENT

No. Mis.B.M.68 D/
D/9/7

FROM

The Postmaster-General,
Madras Circle

To

The Secretary to the Government of Madras,
Revenue Department,
Madras.

Number of enclosures

Dated Madras, *the* 8th July 1935.

Subject.- Payment of arrears of municipal taxes for the portion of the building occupied by the Bellary Collectorate post office.

Sir,

With reference to the correspondence ending with your letter No. 1093 D/33-19 dated the 28th June 1935, I have the honour to invite a reference to your letter No. 5123 EAD dated the 24th April 1935 to the address of the Director-General of Posts and Telegraphs, New Delhi in reply to his letter No. 514 N/32/Coll.II dated the 20th February 1935 and to say that following the principle decided in the case of the Chepauk post office building, your claim for the refund of the municipal taxes paid for the portion of the building occupied by the Bellary Collectorate post office for the period prior to 1st April 1921 may kindly be waived and your revised claim for the arrears of municipal taxes due in respect of the building in question intimated as early as possible so that the Director-General's sanction may be obtained for the refund of the proportionate taxes to the Madras Government.

p 47 of Routine file. (Please see also pp-35-37 ante)
pp 386 to 389 C7 in the linked file

p 376 ibid
CF

CF. pp 386-87 ibid

I have the honour to be,
Sir,
Your most obedient servant,

for Postmaster-General.

Doc-accg.Nil

Karim Bux Bros., Printers, Calcutta—1305 (D-60)—16-2-33—11,00,000.

GR/7

3/8

10 / 3/8 CVB vw 579

41

Rev. Dept

C.I.B. Please & return P. 39 C.F. put up for approval

Wm 2/8

+ 2 3/8

Dpd Van / Post / Messenger
Opr.'s initials. 3/8/193

p. 39 C.F.

Letter No. 1093 D/33-1 dd. 2.8.35

To

The Postmaster-General, Madras
Circle, Madras.

Sir,

Buildings (Govt.) - Bellary - Portion of the Collr's Office occupied by the Posts and Telegraphs Dept. - Payment of municipal tax - your letter No. Mis. B.M. 68 d. 8.7.35

In reply to your letter quoted above, I am directed to say that this Govt. agree to waive the claim ~~made by them~~ for the refund of property taxes paid by them for the portion of the Collr's Office building at Bellary occupied by the Post office, for the period prior to 1.4.1921. I am to request that the property taxes paid by this Govt. for the building from 1.4.1921 to 31.3.1932, ~~which~~ amounting to Rs 307-14-0, may be refunded to this Govt. at an early date.

I have

17.7.35 2.8.35

D.R.D. 16.7.35

Dpd. by Van / Post / Messenger
Opr.'s initials. 3/8/193

From 1.4.21 to 1.4.27 at Rs 11 per annum — 6 × 11 = 66-0-0
From 1.4.27 to 31.3.32 at Rs 48-6-0 a year 5 × 48-6-0 241-14-0
— pp 1 & 3 C.F. 307-14-0

Copy to the Bd. L.R.S. with a copy of PMG's letter at p. 39 C.F.

43

21/om
7.1.36

Rev 70-D'
7.1.36

Corr.-50(a).

Indian Posts and Telegraphs Department.

All communications should be addressed to the Director-General of Posts and Telegraphs by title NOT by name.

ASSISTANT SECRETARY TO GOVT.
REVENUE DEPARTMENT
7-JAN 1936

To

The Postmaster-General,

Madras.

No. ESA-9/33/ coll.13, *dated* New Delhi, the 30th December 1935.

Subject:- Payment of arrears of municipal taxes for the portion of the Collectorate buildings occupied by the Bellary Collectorate Post Office.

Sir,

With reference to the correspondence ending with your telegram No.Mis.B/M.68/II, dated the 10th December 1935, I am directed to say that it has been decided, with the concurrence of the Financial Adviser, Posts and Telegraphs, that this Department should bear the arrear property taxes for the portion of the Collectorate buildings occupied by the Bellary Collectorate Post Office with effect from the 1st April 1927, the date from which the reht for the office is being paid. I am accordingly to convey sanction to the payment to the local Government of the arrear property taxes amounting to Rs.241-14-0 (Rupees two hundred and forty one and annas fourteen only) for the above building for the period from the 1st April 1927 to the 31st March 1932.

I have the honour to be,
Sir,
Your most obedient servant,

J.R.T.Booth.

Senior Deputy Director-General.

No.ESA-9/33/coll.13.

Copy forwarded to the Secretary to the Government of Madras Revenue Department for information with reference to his letter No.1093-D/33-20 dated the 2nd August 1935 to the Postmaster-General Madras.

New Delhi,

The 30th December '35.

8/1/36

Senior Deputy Director-General.

No.

h.—702—7-6-35—50,000.

No.ESA-9/33/coll.13.

A copy is forwarded for information to:-

(1) the Accountant-General, Posts and Telegraphs, New Delhi.

(2) the Deputy Accountant-General, Posts and Telegraphs, Madras.

A.C.C.22/12

mr 4/ 31/1

2 drafts

CIB [illegible]

with [illegible] 43-45 C7

fair

30/1

Despd. by Van / Post / Messenger

's initials. Del 1/2

Despatched

Rs 30/4/1/

47

Revenue Dept.

Letter No. 1093 D/33-2 dated 30-1-3

To the Director-General of Posts & Telegraphs

Sir,

Building (Govt.) Bellary - Portion of the Collector's Office building - occupied by the Posts and Telegraphs Dept. - Payment of Municipal tax - your letter No E.S.A-9/33 dated 30-12- Coll. 13

Rp 43-45 C7

With reference to your letter quoted above, I am directed to state that the Posts and Telegraphs Dept. has ~~been occupying~~ been in occupation of since the 1st February 1907 a portion of the Collector's office building at Bellary belonging to this Govt. Up to the 31st March 1932, however, the Revenue Dept. of this Govt. has been paying the property

p 1 C7

p 3 C7

taxes on the entire building
including the portion used
as Post office, although
the rule in force required p 12 C
that the occupying Dept
should pay such taxes. On the
~~the~~ Collector of Bellary representing
asked the P.M.G., Madras
circle, to refund to this
Govt. the property taxes 4 C
paid by them for the period
from 1-2-1917 to 31-3-1932,
amounting to Rs 353-11-4. p 1 C
The P.M.G. ~~requested~~ asked that
the claim for the ~~arrears~~
of property taxes ~~due~~ paid for the p 39 C
period prior to 1-4-1921
might be waived. ~~This~~ The Madras
Govt. agreed to this p 41 C
and requested the P.M.G.
to refund the ~~arrears~~
~~of~~ property tax ~~due~~ paid for the
period from 1-4-21 to
31-3-1932, amounting to
Rs 307-14-0. From your
letter quoted above, however p 43 C
it appears that the Posts
and Telegraphs Dept

49 | 3 -

has now decided to refund only the ~~annual~~ property paid taxes ~~for the period~~ beginning from 1.4.1927 the ~~date~~ from which rent is being paid by that Dept for the portion occupied by the Post Office. Your letter gives no indication of the ~~reasons~~ grounds on which this decision is based. ~~Rent is being paid from 1.4.1927 because the portion of the building in question began to be maintained from Provincial funds only from that date.~~ Prior to that date, the building was being maintained from Central Funds. It is ~~but proper~~ therefore that the property taxes for the period prior to 1.4.'27 should also be ~~borne~~ met ~~by~~ from the Central Funds. I am accordingly directed to request that you

p. 43 cf.

The collection of rent from the Post. Dept from 1.4.27 is ~~[illegible]~~ due to the fact ~~p. 32~~ cf. — from that date the cost of maintaining the portion of the office used as a Post Office ~~was~~ ~~made~~ has been met from Provl. funds

only exp. [illegible] do —

You will be good enough to sanction the refund of the ~~arrears~~ of property taxes paid by the Govt for the period from 1-4-1921 to 31-3-1927 amounting to Rs 66/- (Rupees sixty six only) at the rate of Rs 11 a year.

I have etc.

Ilm
15.1.36

J.R.D
16.1.36

16.1.36

19.1.36

Copy to the

5

D 8/29

51/ Rev Dept

Memo No 1093 D/33-25 d 30-1-35

Buildings (Govt.) Bellary Dt. — in the Collector's office buildings occupied by the Posts and Telegraphs Dept. Payment of Mpl. taxes. Letter from the Dr. General of Posts & Telegraphs

M. 4.3.45 C7 No $\frac{\text{ESA-9/33}}{\text{COR.13}}$ d 30.12.33

—

A copy of the letter from the Dr. General of Posts & Telegraphs quoted above is forwarded to the Board of Revenue (with reference to its Pros. No 3716 Mis d ~~[illegible]~~

p 29-34 C7 18.10.1934) and to the Accountant General Madras. The A.G. is requested to raise the necessary debit against the Posts and Telegraphs Dept. and to credit ~~that~~ to this Govt. the sum of.

6/

Rs 241-14-0 referred to in the letter of the Dr. General Posts and Telegraphs.

The Dr. General is being requested to refund to this Govt. the property taxes paid by them for the period from 1-4-1921 to 1-4-1927 also.

Asn.
15-1-36

O.R.D.
16.1.36

16.1.36

16.1.36

To the Board of Rev.
with copy of B.P. 43-45-27
& a copy of the letter above.
- A. G. Madras, with do.

Copy to the C.E. P.W.D. General Bldgs & Roads } with do.

The Postmaster-General Madras Circle with a copy of the letter above.

Com.-[illegible]

Old S. E./[illegible]

C2

53

ASSISTANT SECRETARY GOVT.
18 FEB 1936

Indian Posts and Telegraphs Department.

No. MiscB/M.68II.

From

The Postmaster-General,
Madras Circle.

SECRE
24 JAN 1936
3161

D1
[illegible]
18-2-36

L. S. G. ho

To

The Secretary to the Government of Madras,
Fort St George, Madras.

Rev 755-D
18.2.36

Number of enclosures

25/1 ——

Dated Madras, the 20th Jany 1936

Payment of arrears of municipal taxes for the portion of the Collectorate buildings occupied by the Bellary Collectorate post offices.

Sir,

p 61 q. Ar below

In continuation of this office letter No. Mis.B/M/68 II dated 22nd November 1935, I have the honour to invite a reference to endorsement No. ESA.9/33/Coll.13 dated 30-12-35 from the Director-General of Posts and Telegraphs, New Delhi, to your address. The Superintendent of Post Offices Bellary Division, has been addressed to arrange for the payment of the amount in question.

It is understood this was received by P.W. & L. Depts. and sent by them to Rev. with w o No 3031-B-35-1 D 28 11/35

p 43 ante

I have the honour to be,
Sir,
Your most obedient servant,

For Postmaster-General.

23 JAN 1936

HG 20/1.

L. S. G. (w.1) Dept

Rev. w.o.

15/2/36
15/2

17/2.

L. S. G. wo No. 3161 X-1-C2 D.M 17.2.36

Karim Bux Bros., Printers, Calcutta—875 (D-37)—2-1-34—7,00,000.

55

Pbm
30.3.36

Rv 1533
32

Corr.-59.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

EXPRESS LETTER

No. EsA-9/33 Coll.13 *Dated* New Delhi , *the* 25th March 19 36.

To

The Secretary to the Government of Madras,
Revenue Department,
Fort St. George, Madras.

UNDER SECRETARY TO GOVERNMENT
29 MAR 1936
REVENUE DEPARTMENT

~~Reference your my~~

Subject:- Payment of arrears of Municipal taxes for the portion of the Collectorate buildings occupied by the Bellary Collectorate post office.

Sir,

With reference to your letter No.1093-D/33-24, dated the 30th January 1936, I am directed to say that ordinarily under the convention established at the conference of the Financial Representatives of the Government of India and the Provincial Governments held in 1929, this Department should not have paid rent for any period prior to 1929. This Department, however, ~~has~~ agreed as a special case to pay rent from the 1st April 1927 and as well as the property taxes from that date. This did not ~~(comply)~~ imply its consent to the payment of taxes simultaneously and on principle this Department would be justified in questioning a claim thereto. Since the amount involved on account of taxes prior to the above date viz. for the period from the 1st April 1921 to 31st March 1927 is comparatively small, this Department will waive its objection and accordingly it has been decided, as a special case, to make further payment from 1st April 1921. Orders on the subject are under issue separately.

pp 47-50 ante

[illegible]

p 64 3 ante

57 infra

I have the honour to be,
Sir,
Your most obedient servant,

25.3.3

Senior Deputy Director-Gen

n.B.

MGIPPAD

57

D1 1/
30.3.36

Corr.-39.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

EXPRESS LETTER

Rv 1530 D
30.3.36

No. EsA-9/33
Coll.13

Dated New Delhi, *the* 25th March *19*36.

UNDER SECRETARY TO GOVERNMENT
29 MAR 1936
REVENUE DEPARTMENT

To

The Postmaster-General,
Madras.

~~Reference~~ your/my

Subject:- Payment of arrears of Municipal taxes for the portion of the Collectorate buildings occupied by the Bellary Collectorate post office.

Sir,

With reference to your letter No. Els.B/M-63/II, dated the 18th February 1936 and in continuation of this office letter No. EsA-9/33, Coll.13, dated the 30th December 1935, I am directed to convey sanction to the further payment to the local Government of the arrear property taxes amounting to Rs.66/- (Rupees sixty-six only) for the portion of the Collectorate buildings occupied by the Bellary Collectorate post office for the period from the 1st April 1921 to the 31st March 1927.

2. The expenditure involved in this sanction may be met from the allotment placed at your disposal for the current year under the head contingencies in Abstract [illegible].

I have the honour to be,
Sir,
Your most obedient servant,

J.P. Johnson,

Assistant Deputy Director-General.

No.EsA-9/33/Coll.13.

A copy is forwarded for information to :-
(1) the Accountant-General, Posts and Telegraphs, New Delhi,
(2) the Deputy Accountant-General, Posts and Telegraphs, [illegible]

A copy is forwarded to the Secretary to the Government of Madras, Revenue Department, Fort St.George, Madras in continuation of this office letter No.EsA-9/33/Coll.13 dated [illegible] March 1936.

25/3

New Delhi,
The 25th March 1936. Assistant Deputy Director-General.

MGIFP

H.B.

59

Rev Dept
~~P.W. & L.~~

Bellary Collectorate post office – Payment of municipal tax

The P.M.G. Madras Circle no. Mis. B/M-68 d 2-2-33

P.W. & L. Dept. no.

Deptl. note

T.N.S.R.
7.2.33

[illegible] P.W. & L. Dept.

The question of the claim of the P. & T. Dept. to all provincial buildings occupied by that dept. in the Presy. is dealt with in Rev. The file may be returned to Rev.

W.S.
10.2.33

The question here raised is about payment of municipal tax with retrospective effect from 1.2.17. Why was it not claimed from time to time & what ~~the~~ were the rules in force then? A complete report from the Cr. wd. seem to be necessary. Please examine.

Kh
11/2

Submitted that the main file which is now in Rev. is required for examining the question. It is understood that the file was submitted to the Rev. Secy. some time back and that it has not yet been received back in Rev.

2 60

office. This may therefore lie over for a week

ks
16.2.33

Will Rev please send the file for reference, if available

17/

U.O. Rev

Rev. Dept

P.W.+L no. 412B-1
20.2.33

Rev 646.D
dt. 20.2.33
D, pm

To Asst. Secy.

The file referred to in P.W.&L Dept note above is with Secy. The P.W.&L Dept may be informed that the file will be sent to that dept. for reference when it returns from Secy.

DRD
21.2.33

23.2.33

DWL

P.W.+L Dept

Rev. no 646 D/33
23.2.33
Dp

This may lo. till 15.3.33

ks
24.2.33

ASST. SECRETARY TO GOVT.
B
24 FEB 1933
566
PUBLIC WORKS AND LABOUR DEPT.

The rules in force ~~at~~ since 1917 about payment of municipal tax for office buildings were that it should be paid by the occupying dept. The tax was not paid by the P.W.D. The colly. appears to have paid the tax for the whole building and omitted to recover the proportional tax from the Postal Dept.

Attention is in this connection solicited to the CE's report about this building in item 22 on p 87 of the

61

in the linked file as well as the data stated on pp 118-119 of the same. The Rev Deptt have addressed the D.G. of Posts & Telegraphs for payment of the rent due in respect of this ~~public~~ post office since 1-4-27 vide para 6 of their letter on p 151 C.f. in the linked file. That Deptt will take action to recover the amount of municipal tax paid by the Rev Deptt, along with the rent due. Attention is in this connection solicited ~~to~~ to para 4 of their memo to the Board of Rev on pp 159-160 C.f. in the linked file wherein they are taking action to recover the municipal tax paid by the Rev Deptt in respect of the Kistna Collectorate Post Office.

This file may be sent to Rev. along with the linked file

11.3.33

16/3.

Rev no

PWL no. 412 B-2
17.3.33

ASSISTANT SECRETARY TO GOVERNMENT
17 MAR 1933
REVENUE DEPARTMENT

Rev. ~~1217~~ En
~~17.3.33~~ 17/3

1093 D
21.3.33.

Rev. Dept.

To Asst. Secy.

p. 3 C.F. — Dt. M.C. [illegible] of Bellary states that the property tax on the portion of the building occupied by the Collectorate post office at Bellary is being paid by the Rev. Dept. from the time of the occupation of the building by the Postal Dept. (i.e. 1.2.1917). p. 1 C.F. The Postmaster-Genl. pp. 4-5 C.F. says that the Local Govt. have assessed a monthly rent of Rs 6/- including municipal p. 1 C.F. tax and that upto the middle of 1932 the Posts and Telegraphs Dept. was paying rent on the building under the impression that it was inclusive of property tax payable col 6 against item 22 at p. 87 C.F. in linked file - (G.O. 5123 E&A/xx) on the building. In his letter No. 1066 A.E./32-6 d. 19.9.32 the Chief Engr. reported that no rent had been recovered from the P.&T. Dept. from the date of occupation of the building upto date. It is subd. that the P.M.G.'s statement may first be verified. A draft memo to the Chief Engr. P.W.D. is subd.

D.R.D.
20.3.33

21.3.33

pp. 7-8 C.F. (Memo No. 1093 D/33-1 d. 21.3.33)

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pp. 9-10 C.F. From the Chief Engr, P.W.D. Lr. No. 579 A.E./33-1 d. 11.5...

To Asst. Secy

Please see the Ex. Engr's report at p. 9 C.F.

628

He reports that no rent has been paid by the Postal Dept. not only in respect of the Collectorate Post office at Bellary but also in respect of the Post office buildings at Siruguppa and Hospet. A draft letter to the P.M.G. in respect of the Collectorate Post office is subd for approval. ~~The others~~ The question of payment of rent in respect of the other two buildings has been dealt with in the main file which is now in Dis. 7 — vide pp 41-41 + 49-51

~~[illegible]~~

ORD
16.5.33

17.5.33

S.

19/5

(5)

~~Memo~~ (Letter No. 1093 D/33-3 d. 22.5.33) at pp 11-12 C.F.

From the Postmaster-Genl, Madras Circle at p 13 C.F.
his B/M. 68 d. 15.7.33

Memo. to Board L.R.S., No. 1093 D/33-5 d. 22.8.33 at p 15 C.F.

From the Board of Rev. L.R.S. Ref No. E 4562/33-2 d. 13.10.33 at pp 17-19 C.F.

To Asst. Secy.

Please see pages 9-19 C.F.

2 Recovery of rent — The G of I. have sanctioned the payment of rent for this building from 1.4.27 and the ~~data~~ rent statement called for by them has been sent to the Dr. Genl. of Posts and Telegraphs. The orders of the G of I. are

para 5 at p 41 C.F. in linked file

— do —

vide para 1 of the [illegible] at p. 151 ibid.

× since recd – vide pp 150-152 C.F. in linked file

awaited. No action is therefore necessary he on this point.

at p 13 C.F.

3. Recovery of arrears of property tax. — In his letter d. 15.7.1933 at p. 13 C.F. the Postmaster-General stated that necessary steps were being tak to have the arrears of property tax paid at an early date. The Collr. now reports that the P.M.G. has informed him that the matter is under consideration and that a further communication will be sent shortly. The Board propose to submit a further report on receipt of the Collr's reply. It may be awaited.

p 18 C.F.

DRD
20.10.33

23.10.33

p 21 C.F.

From the Postmaster-General, Madras Circle
No. Mis B/M 68 d. 15.2.34

To Asst. Secy.

Please see the letter from the Postmaster-Ge Madras Circle at p. 21 C.F. From the date of occupation on 1.2.1917 upto 1.4.32 the Rev. Dept. had been paying the municipal taxes for the portion of the Collr's office building occup by the Post Office as it was not separately assess till 1.4.32. Even in 1917 the rule in force was that the municipal taxes should be paid by the occupying department. The correspondence in

p 3 C.F.

p 12 C.F.

the C.F. does not contain any explanation as to why the proportionate tax was not claimed by the Rev. Dept. from the Posts and Telegraphs Dept from time to time. As the portion was assessed separately only with effect from 1.4.32 action appears to have been taken then only to claim the taxes previously paid. As the ~~[illegible]~~ Director Genl. has called for and the Postmaster-Genl wants to know the circumstances in which it was not claimed from time to time, it appears desirable to ascertain the actual facts from the Collr. A draft memo is subd.

JRD
22.2.34

23.2.34

S

(Memo. No. 1093 D/33-7 d. 27.2.34) p23 C.F.

From the ~~[illegible]~~ Postmaster-Genl Madras Circle,
No. Mis B/M. 68/Buildings d 27.2.34. p25 C.F.

To Asst. Sec

Please see the letter from the Postmaster-Genl Madras Circle at p.25 C.F. In the reports submitted by the Board and by the Chief Engr, P.W.D. in respect of this building in the file relating to Govt. buildings occupied + linked. — vide [illegible] by the Posts and Telegraphs Dept. there is no

67

information as to the original arrangement that existed in 1917 in respect of rent and other charges when the building was first occupied by the Post Office. A draft memo to the Board is smtd.

DRD
5.3.34 [illegible]

[illegible] 6.3.34 [illegible]

p 27 cf [illegible] (Memo No. 11093 D/33-8 dated 6-3-34)

pp 28-34 cf Copy from the Bd. of Rev. L.R. Sa. Rest. Mis. No. 3716 d 18.10.34

DAS [illegible]

Please see the letters from the O.M.S. at pp 21 & 25 cf, the memos to the Bd. of Rev. at pp 23 & 27 cf and the Board's Ref. and its enclo. at pp 28-34 cf. In their note at pp 2-3 ante the P.W.&L. Dept. stated that the rules in force since 1917 about the payment of municipal tax for office buildings were that the tax should be paid by the occupying dept. In the memo at p23 cf the Bd. of Rev. was informed accordingly. The Collr however, states that the rules in force in 1917 did not provide for the recovery of taxes from other depts. when a single building was occupied by more than one dept. and the taxes were paid by only a single dept. and that this largely contributed to the non-recovery of proportionate taxes from the P&T. Dept. on the portion occupied by the post office in question from 1-2-1917 (the date on which

vide A at p 2 ante

pp 27-30 cf

p 30 cf

the building was first occupied by the P&T Dept) [illegible] to 8.6.28. The P.W.&L. Dept. may be requested to state whether the Coll'r's statement that the rules in free in 1917 did not provide for the recovery of the taxes from other depts. is correct.

2. As regards the enquiry made by the O.M.S. in his letter at p25 c.f. it is submitted that in G.O. No. 991 W dated 3.7.1916 in which the Govt. approved the proposal to locate the post office in a room in the Collector's office compound no conditions were laid down as regards the payment of rent and other charges.

p 59 (E)

3. Before a reply is sent to the O.M.S. the file may be sent to P.W.&L. for remarks with reference to para 1 above and [illegible]

lsh
28.10.34
J.R.J.
29.10.34

30.10.34

PW2

Rev afs no. 1028 D/33-P
30.10.34
(with a linked file
Rev [illegible] 2AD/34)

ASST SECRETARY TO GOVT.
31 OCT 1934
2768B
PUBLIC WORKS AND LABOUR DEPT.

P.W.&L. Deptt

The rule on the subject in 1917 ran as follows:-

Municipal taxes on P.W. buildings other than military buildings & buildings occupied as residences, are payable by the dept occupying them and are debitable to that dept. . . . . . In

vide para [illegible]
P.W.D. Code [illegible] -
put up

A In any case in which a lump sum is paid tax for all Govt buildings or for a number of Govt buildings in a municipality, it shall, provided the buildings are in the occupation of more than one dept of Govt, be paid in the Civil Dept."

On the analogy of the above rule at A, if a portion of a single building which is assessed as one unit, is occupied by say the Collr's office and another portion of the same building is occupied by the military Dept, the tax on the whole building should be paid by the Rev. Dept. No provision is made in the above rule for the recovery of the proportionate tax from the military Dept.

The Collr's statement that the rules in force in 1917 did not provide for the recovery of the proportionate tax from other Depts is, therefore, correct. (D) It was only in GO no 1342 W. dt 18-5-28 that orders were issued laying down clearly the procedure regd the payment of taxes on a building occupied by more than one Dept and the recovery of proportional taxes from commercial Depts.

With these remarks the case may be returned to Rev.

KS
15-11-34

Kl
15/11

Rev wo
Rev. Dept

D1
16.11.34

ASST. SECRETARY TO GOVT.
No 3728 D
16 NOV 1934
SECRETARIAT

[illegible] received

PWL no 2768 B-1
15.11.34

To Asst. Secy.

~~For the reasons given by the Chief Engr. in~~

~~the last sub-para of para 2 of his letter at pp. 32-33 C.F. refund of the municipal taxes paid for the whole period viz. 1.2.1917 to 1.4.32 may be claimed. A draft letter to the P.M.G. is subd. It may be sent to the P.W. & and Fin. Deptts for concurrence~~

DRD
21.11.34

A draft reply to the PMG's letters at pages 21 & 25 CF is submd for approval

22.11.34

S [illegible]
23.11.34

Sent to [illegible]
[illegible]

Issued as Letter No 1093 D/33-14 d/ 23.11.34

pp 35-37 CF

From the P.M.G. Madras circle. D.H. 68 dated. 8.7.35

p. 39 CF

To A.S.

Please see the letter to the P.M.G. at pp 35-37 CF and his reply at p 39 CF.

2. A sum of Rs 353-11-4 was claimed from the Posts and Telegraphs Dept. on account of ~~arrears~~ of property tax paid by this Govt. from 1.2.1917 to 31.3.1932 for ~~the~~ that portion of the ~~Bollaram~~ [illegible] building at Bollaram occupied by the ~~Bollaram Trimulgherry~~ Post office. The

p. 1. CF
(also pp. 38 & 4 CF)

p 39 C7

71

P.M.G. now requests that as in the case of the Chepauk Post office building, the claim made by this Govt. for the refund of the municipal taxes ~~made~~ paid by this Govt. in respect of the portion occupied by the Bellary collectorate Post office prior to 1-4-1921 may be waived and that a revised claim for arrears of municipal taxes due in respect of the building from 1.4.21 to 31.3.32 may be intimated to him.

p 30 (CCC) of the N.F. in the L.F. & p 386 C7 ibid

It is submitted that following the decision in the case of the Chepauk Post office building, the claim made by this Govt. for the refund of the mpl. taxes paid by this Govt. prior to 1-4-21 in respect of the building in question may also ~~[illegible]~~ be waived. The taxes paid by the Govt. from 1-4-21 to 31-3-32 amount to Rs 307-14-0. The Posts and Telegraphs Dept may be requested to ~~[illegible]~~ refund this amount to this Govt. Draft letter is put up for appl. It may be sent to Finance & P.W.D. for acceptance.

p 310-3 C7

from 1.4.21 to 31.3.27 at 11 Rs a year } Rs 66-0-0
from 1-4-27 to 31-3-32 at 24-7-0 a year } 241-14-0
307-14-0

ASST. SECRETARY TO G
B Tonl
17th JUL 1935
1804
PUBLIC WORKS AND LABOUR DEPT.

Rev No 1093 D/33

12-7-35
5123 (34)

16-7-35

D.R.O
16.7.35

17.7.35

A.W.R.

13/ ~~13~~/

P.W.E.

E

The draft letter may be accepted and the file passed on to Finance.

22/7

Finance

Accts

22.7.35

22/7

U.O. 1804 B/35-1
23/7/35

ASSISTANT SECRETARY TO GOVERNMENT
24 JUL 1935
FINANCE DEPT.

Fin (Accts)

(Please see notes on pp 11-12 above)

Submitted that the draft letter may be accepted in Finance and the case returned to Revenue.

K
22336 Accts.

Rv 2711 D
1.8.35

S.
1.8.35

29.7.35

29.7.35

31.7.35. Rev

Fin no 22936 Accts-1
1.8.35

ASST. SECRETARY TO GOVT.
-1 AUG 1935
REVENUE DEPARTMENT

May issue

1.8.35

2.8.35

C.H.
2.8

(Issued as letter No 1043 D/33- dated 2-8-35). p.41 C.

From the Dr. General of Posts and Telegraphs letter No. L.S.A.-9-3- dated 30-12-1935. pp 43 & 45 C.
of E13

To A.S.

Please see ~~the~~ the notes from p 11 ante

D

and the letter from the Director-Genl. of Posts and
Telegraphs at p. 43 C.F.

p. 1 C.F. 2. The Posts and Telegraphs Dept. has been occu-
pying a portion of the Collr's office building at
Bellary and using it as a Post office since
1-2-1917. From the date of occupation upto
p. 3 C.F. 31.3.1932 the Rev. Dept. of this Govt. was paying
the property taxes on that portion also. In 1932
-do- the Collr. of Bellary demanded from the Posts
p 1 C.F. and Telegraphs Dept. a sum of Rs. 353-11-4 on
account of property taxes paid for the portion
from 1.2.1917 to 31.3.1932. Even in 1917 the rule
p 12 C.F. was that the occupying dept. should pay the
property taxes. The P.M.G., Madras Circle, was
therefore asked to refund to this Govt. the arrears
of property taxes due for the portion occupied by the
Post office from 1.2.1917 to 31.3.1932 amounting to
p 39 C.F. Rs. 353-11-4. In his letter d. 8.7.1935 the P.M.G.
requested that the claim for arrears of property taxes
due for the period prior to 1.4.21 might be waived.
p 41 C.F. This Govt. agreed to it and requested him to refund the pro-
perty taxes paid by this Govt. from 1.4.21 to 31.3.32
amounting to Rs 307-14-0. The Dr. Genl. of Posts
p 43 C.F. and Telegraphs now says that it has been decided
with the concurrence of the Financial Adviser,
Posts and Telegraphs, that that Dept. should bear
the arrear property taxes with effect from 1.4.27, the
date from which the rent of the office is being paid.

US/76

The reason for this decision has not been stated.

2 The reason for payment of rent from 1.4.27 is that the portion of the building occupied by the Post Office is being maintained from Provl. funds from that date. Before that date it was being maintained from Central funds. It is but proper that the same head should bear the property taxes also payable prior to 1.4.27. It is not clear on what ground the payment of arrear property taxes due for the period 1.4.21 to 1.4.1927 is denied. The Dr. Genl. may be asked. The ~~amount~~ payment of Rs 241-14-0 sanctioned by the Dr Genl. to this Dept. may be adjusted to the credit of this Dept. A draft letter to the Dr. Genl. and a draft memo. to the Chief Engr. PWD. and the Acct.-Genl. are subd. They may be sent to the PW. H. & Fin. Depts for acceptance

para 2 - p. 3 C3

-do-

p. 4, 3 C3

DRD
11.1.36

16.1.36

S
19.1.36

PWD
PWD Dept

~~Recd. No.~~ 10937/33
20.1.36.

The draft letter may be passed & the file passed onto Fin

23/1

US
24.1.36

25/1

ASST. SECRETARY TO GOVT.
B
22 JAN 1936
177
PUBLIC WORKS AND LABOUR DEPT.

Pwd no.
177 B/36-1
27 JAN 1936

2581

16
75

Finance (Accts)

(Case previously seen in this dept on p. 13 ante)

Please see notes from p. 14 ante.

Submitted that the draft letter and memo may be accepted and the case returned to Revenue.

29.1.36

29.1.36

29.1.36

Rev. wo

Rev no 2581 Accts
29/1/36

ASSISTANT ... 30 JAN 1936

Rev-427-D
30-1-36

Issue

30.1.36

D1
30.1.36

pp 47-50 cf (Issued as letter No. 1093 D/33-24 d 30.1.36)

pp 51-52 cf (Memo No 1093 D/33-25 d 30.1.36)

From the P.M.G. Madras with No. Misc. B/1468 II

p 53 cf dated 20th January 1936

To A.S.

Please see the P.M.G.'s letter at p 53 cf. It is dated 20.1.36 and it was received in this Dept ~~from~~ through the L.S.G. Dept on 18.2.36. Before it was received instructions had been issued to effect ~~A copy of~~ in Govt. memo of 30.1.36 to raise the necessary debit against the Postal Dept and to credit the amount ~~with a copy of the letter at pp 47-50 cf~~ to this Govt. A copy of the memo has been sent to the P.M.G. Madras also. The P.M.G. has not made any ~~further~~ subsequent references

p 53 cf

pp 47-52 cf

1/7

76

to this Govt on the subject. ~~so that~~
~~it appears, no further~~ that no action ~~is~~ appears
necessary on his letter now. The
reply of the Dr. General to the letter to him at pp. 47-50 C.7 may be awaited.
~~to this letter~~

for
22/2/36
DRD
22.2.36

24/2

Letters from the G of I Posts & Telegraphs Dept.
No. ESA 9/33 dated 25-3-36. at pp 55 & 57 C.7
COL 13

To A.S.

Please see this Govt's letter at pp. 47-50 and the letters from the Dr. General of Posts and Telegraphs at pp. 55 & 57 C.7. The claim of this Govt. for the refund of property tax paid by them in respect of the portion of the Collector's office building at Bellary occupied by the Posts and Telegraphs Dept from 1-4-21 to 31-3-32 has been sanctioned ~~from 1-4-1921~~. — p. 41 C.7 pp. 43 & 57 C.7

No further payment is due from ~~[illegible]~~ the Posts & Telegraphs Dept. A draft order is submitted for approval. It may be sent to the P.W.L. and Fin Depts for acceptance.

ASST. SECRETARY TO GOVT.
B
1047

for
2-4-36
DRD
2.4.36

24-36

FWL
Fin

Rev. Ms 1093 D/33.
2.4.36

18

P.W.
~~[illegible]~~ dept

77

The draft order may be approved & the file passed on to Fin

7/4

7/4

Fin

A

P.W. & L. ac...
1047 B/36-7
8-4-36

Fin (Accts)

The draft order may be accepted & the case returned to Revenue

8.4.36

Rev. w.o.
Rev. Dept

Dl/gm 15.4.36

Rev 1735 D
15.4.36

ASSISTANT SECRETARY TO GOVT.
1? APR 1936
REVENUE DEPARTMENT

Hd DS
Rev w.o.

May issue
15/4/36

S
17.4.36

51

C/o with c/r for issue
20/4

52

ASSISTANT SECRETARY TO GOVT.
-8 APR 1936
FINANCE DEPT.

Fin. 2453 Accts 1
9/4/36

79

C.F.16.

DRAFT FOR APPROVAL.

24
20/4

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:— [illegible]

READ AGAIN ______, dated ______ 19__.

" " ______ " ______ 19__.

READ *ALSO*:—

C No. 1093 D/33 From the P.M.G. Madras Ms. B.A, No. 68, dated 2.2.1933 pp 1-6 c.f.

Board of Rev. Refer. E 4562/33-2 d/ 13.10.33 pp 17-19 c.f.

" " do Proc Ms No 3716 d/ 18.10.1934 pp 29-34 c.f.

" pp 43-45 c.f. Director General of Posts & Telegraphs ESA 9.33 d/ 30 12/DS

pp 47-50 c.f. To do. letter No 1093 D/33. dd 10.1.36. Con 17

Order/Resolution Ms./~~Rout.~~ No. ~~Memo~~, dated from D.G. of P&T. ESA/9.33 dated 25.3.36. con 13

877 pp 57 c.f. d/ 20.4.36

p 57 c.f.

A copy of the letter ~~addressed to the P.M.G. Madras~~ from the Director General of Posts and Telegraphs No. ESA-9.33 dated 25.3.36 Con. 13 ~~is for~~ read above is ~~forwarded~~ communicated to the Board of Revenue and to the A.G. Madras. The A.G. is requested to raise the necessary debit against the Posts and Telegraphs Department and to credit to this Govt. the sum of

Rs 66/- (Rupees Sixty-six only) p57C7
referred to in the letter
of the Director General
of Posts and Telegraphs

Dar.
2.4.36

D.R.D
2.4.36

2.4.36

17.4.36

To the Board of Rev
with copy of the letter at
p57C7
.. A-G Madras [illegible]

Copy to the C E P.W.D.,
Gl. Rds & works
.. to the Prog. [illegible]

D.
Dpr.
Date
22/4

close

D1 Jm 5.5.36

C.F. 31—13,206—14-12-35.

REVENUE **DEPARTMENT.**

CURRENT No. 2024 D

ASSISTANT SECRETARY TO GOVT. 5-MAY 1936 REVENUE DEPARTMENT

Received 19 *Registered* 5-5-36 19.

Subject.

Buildings - Government - (Bellary) - Collector's office - Portion occupied by the Posts and Telegraphs department - Arrears of municipal tax realised - Credited to Government - Collector's letter submitted.

Endorsement No. E.2629/36

Station Madras., *Dated the* 30th April 1936.

From

F.R. Brislee Esq., I.C.S.,

Secretary,

Board of Revenue.

C.A. Henderson Esq., V.D., I.C.S., Commr. of Land Revenue.

Read the following:-

pp 74-80 of (1) G.O. Mis. 877 Revenue dated 20-4-1936.

Letter from T. Bhaskara Rao Esq., I.C.S., Collector of Bellary, No. D.Dis. 2585/33 dated 27th April 1936:-

--

Buildings - Government - Bellary - Portion of the Collector's office occupied by the Post and Telegraph Department - Arrears of municipal tax paid by the Revenue Department - Realised.

he Ref:- This office R.C. 2585/33-B6 dated 29-3-1936

The Post master, Bellary sent a cheque for Rs.66/- and the amount was adjusted to the credit of "XXXV Miscellaneous - Provincial Recoveries of overpayments

The entire sum of Rs.307-14-0 mentioned in letter No.1093-D/33-20 dated 2-8-1935 from the Secretary to the Government of Madras to the Post Master General, Madras has been collected and credited to Government.

ENDORSEMENT.

Submitted to Government.

Srinivasarao 4/5
for Secretary.

To the Secretary to Government, Revenue Department.

v.c/1.5.

RD/2/5.

—2—

Rev Dept

8/5

CB to issue & return

7.5.36

Endt No 2024 D/36-1 d/7.5.36

Building Govt (Bellary) Portion of the Collector's office occupied by the Posts and Telegraphs dept. Payment of municipal tax. Endt. ~~of~~ the Board of Rev. No E 2629-36 dated 30-4-36

8/5

pp 1127

9-5-36

close

Communicated to the A.G. ~~Madras~~ and to the C.E. PWD General Buildings and Roads in continuation of G.O. No 877 Rev dated 20.4.36

7/5/36

pp 79-80

To the A.G. Madras (G)
C.E. PWD Gl Bds & roads } with copy of the Board's endt. at pp 1127 for

6.5.36

D.R.D
6.5.36

note

This will be stitched with G.O. No 877 Rev'd 20.4.36 after issue (G)

6.5.36